

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION**

**UNITED STATES OF AMERICA,**

**Petitioner,**

**v.**

**BRIAN P. MANOOKIAN,**

**Respondent.**

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**Civil Action No.: 3:18-cv-00895  
JUDGE TRAUGER**

**MOTION FOR CONTINUANCE**

COMES NOW, the United States of America. by and through its agency, the Department of Treasury Internal Revenue Service, by and through the United States Attorney and the undersigned Assistant United States Attorney, and asks this Court to continue the hearing in this case. In support of this Motion the United States would show that:

1. This petition to enforce an administrative summons of the Internal Revenue Service was filed on September 21, 2018.
2. The petitioner has obtained service of process over the taxpayer respondent, Brian P. Manookian.
3. Since obtaining service of process, the taxpayer respondent has been in touch with the IRS to resolve all issues implicated in this summons enforcement proceeding, including the very real possibility of paying the underlying tax liability in full. Counsel in good faith believes that the parties will resolve all issues implicated by this lawsuit without further court proceeding. However, at the present time, not all issues are completely resolved. At the same time, it appears those issues not completely resolved will be satisfactorily resolved.

4. This matter is currently before the Court to consider ordering judicial enforcement of the administrative summons of the Internal Revenue Service against the taxpayer respondent. The purpose of that summons is to obtain certain financial information from the taxpayer. It now appears that all the sought information is voluntarily forthcoming without the need of this court to issue further orders of enforcement.

BASED ON THE FOREGOING, the Petitioner requests that this honorable Court continue the initial hearing in this case, currently set for November 2, 2018 at 3:30 PM in Courtroom Number 873, out for at least one month to allow the parties time to completely resolve the issues raised and encompassed in this action. It appears this will happen very soon, and if it does, no hearing will be necessary, and the United States should be able to voluntarily dismiss this action for enforcement.

THIS IS THE FIRST REQUEST FOR A CONTINUANCE IN THIS CASE.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I hereby certify that on November 2, 2018, a copy of the foregoing was filed electronically. A copy will be sent to the following, if registered, by operation of the Court's electronic filing system. If not registered, a copy was sent by United States First Class Mail, postage prepaid, to the following:

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